

## ABSTRACT

The present invention provides methods for providing as tags the nucleotide sequences at the 5' end of mRNA. The method of the present invention comprises the step of synthesizing  
5 cDNA using, as a template, mRNA whose CAP structure is linked with a IIs linker having a type IIs endonuclease recognition sequence. Tags including the nucleotide sequence from the 5' end of mRNA are generated by reacting the type IIs endonuclease to cDNA. Tags can be generated from all mRNA, independently of their nucleotide sequences. Methods for identifying transcriptional start sites and primers for full-length cDNA synthesis are provided based on the nucleotide  
10 sequence information of tags of the present invention.